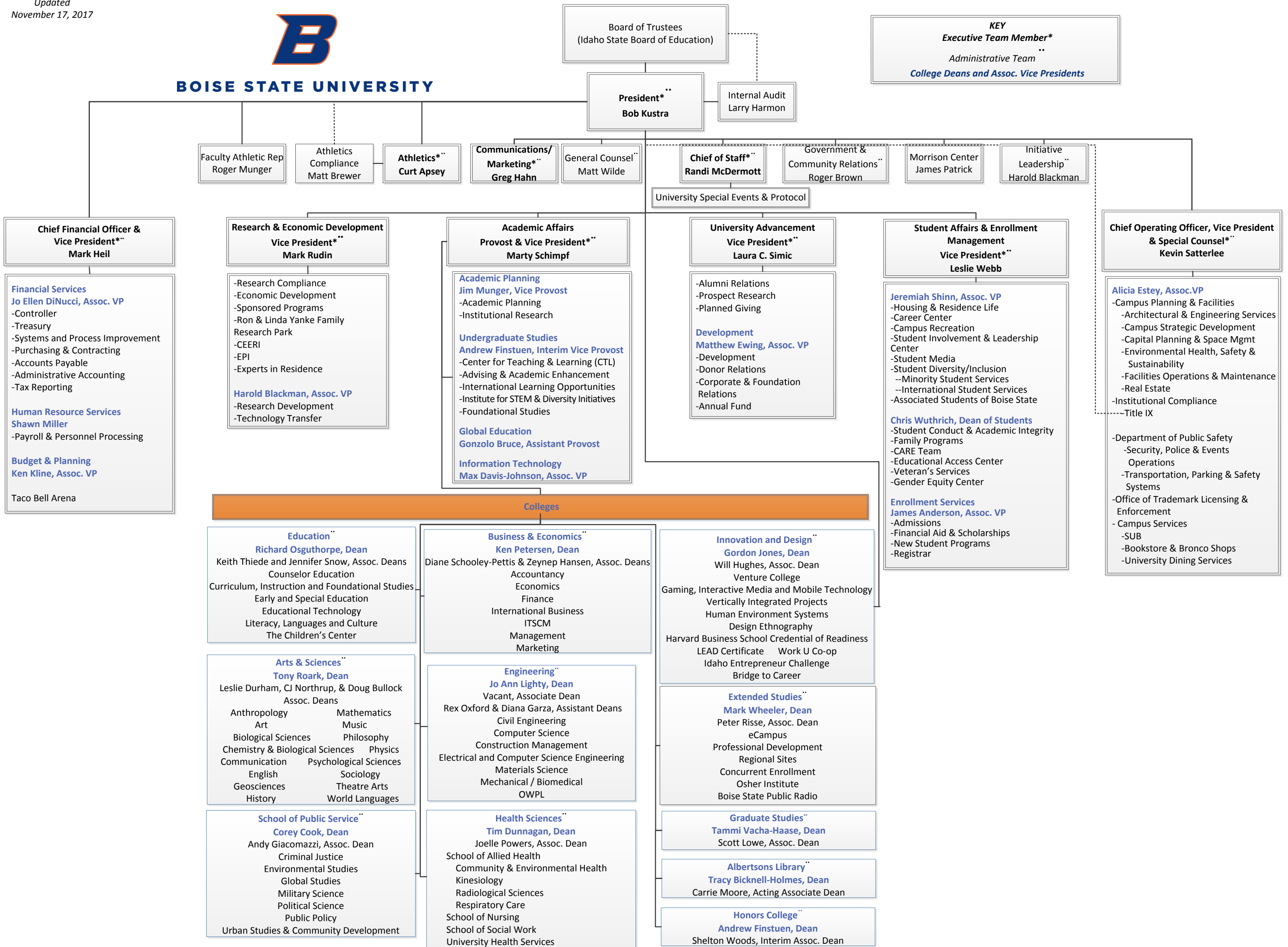




BOISE STATE UNIVERSITY



Boise State University

Analyst: Jessup

FY 2017 Actual Expenditures by Division by Program

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2017 Original Appropriation								
	0001-00	Gen	858.04	80,250,000	8,320,300	4,397,800	0	0	92,968,100
	0650-00	Ded	726.16	75,427,800	21,502,200	1,339,600	0	0	98,269,600
	Totals:		1,584.20	155,677,800	29,822,500	5,737,400	0	0	191,237,700
0.41	Prior Year Reappropriation								
	0650-00	Ded	0.00	28,332,300	11,464,900	1,176,300	0	0	40,973,500
	Totals:		0.00	28,332,300	11,464,900	1,176,300	0	0	40,973,500
1.00	FY 2017 Total Appropriation								
	0001-00	Gen	858.04	80,250,000	8,320,300	4,397,800	0	0	92,968,100
	0650-00	Ded	726.16	103,760,100	32,967,100	2,515,900	0	0	139,243,100
	Totals:		1,584.20	184,010,100	41,287,400	6,913,700	0	0	232,211,200
1.12	Noncognizable Increases								
	0650-00	Ded	0.00	0	2,131,400	0	0	0	2,131,400
	Totals:		0.00	0	2,131,400	0	0	0	2,131,400
1.31	Net Transfer Between Programs								
	0001-00	Gen	0.00	1,728,000	173,500	0	0	0	1,901,500
	Totals:		0.00	1,728,000	173,500	0	0	0	1,901,500
1.71	Current Year Reappropriation								
	0650-00	Ded	0.00	(25,267,900)	(12,623,500)	(1,927,700)	0	0	(39,819,100)
	Totals:		0.00	(25,267,900)	(12,623,500)	(1,927,700)	0	0	(39,819,100)
2.00	FY 2017 Actual Expenditures								
	0001-00	Gen	858.04	81,978,000	8,493,800	4,397,800	0	0	94,869,600
	General			81,978,000	8,493,800	4,397,800	0	0	94,869,600
	0650-00	Ded	726.16	78,492,200	22,475,000	588,200	0	0	101,555,400
	Unrestricted			78,492,200	22,475,000	588,200	0	0	101,555,400
	Totals:		1,584.20	160,470,200	30,968,800	4,986,000	0	0	196,425,000
Difference: Actual Expenditures minus Total Appropriation									
	0001-00	Gen		1,728,000	173,500	0	0	0	1,901,500
	General			2.2%	2.1%	0.0%	N/A	N/A	2.0%
	0650-00	Ded		(25,267,900)	(10,492,100)	(1,927,700)	0	0	(37,687,700)
	Unrestricted			(24.4%)	(31.8%)	(76.6%)	N/A	N/A	(27.1%)
	Difference From Total Approp			(23,539,900)	(10,318,600)	(1,927,700)	0	0	(35,786,200)
	Percent Diff From Total Approp			(12.8%)	(25.0%)	(27.9%)	N/A	N/A	(15.4%)

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : **2019**Agency/Department: **Boise State University**Agency Number: **512**Original Request Date: **September 1, 2017**

or Revision Request Date: _____

Page **1** of **3**

Sources and Uses: Pursuant to §33-3726(1), Idaho Code, interest earnings from the unrestricted current fund for each institution is deposited into the Higher Education Stabilization Fund. Expenditures are subject to legislative appropriation and must be expended for the maintenance, used, and support of those institutions from whose funds interest was deposited. Boise State University has no appropriation to spend from this fund.

FUND NAME:	HESF Strategic Interest Fund	FUND CODE:	0149	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1. Beginning Free Fund Balance				0	(0)	(0)	(0)	(0)
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				544,145	629,191	443,591	590,465	0
3. Beginning Cash Balance				544,145	629,191	443,591	590,465	(0)
4. Revenues (from Form B-11)				(1,219)	2,223	5,535	3,000	3,500
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	
6. Statutory Transfers in:		Fund or Reference:	0650	86,265	0	217,201	106,535	250,000
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				629,191	631,414	666,327	700,000	253,500
9. Statutory Transfers Out:		Fund or Reference:	0650	0	187,823	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments		Refunds, Clearing, P-card pymts		0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				0	0	0	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	0	0	0	0
20. Ending Cash Balance				629,191	443,591	666,327	700,000	253,500
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				629,191	443,591	666,327	700,000	253,500
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				(0)	(0)	(0)	(0)	(0)
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				(0)	(0)	(0)	(0)	(0)
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

Boise State University

FY 2018 JFAC Action Program Proof

	FTP	Gen	Ded	Fed	Total
FY 2017 Original Appropriation	1,584.20	92,968,100	98,269,600	0	191,237,700
4.11 Reappropriation	0.00	0	40,973,500	0	40,973,500
FY 2017 Total Appropriation	1,584.20	92,968,100	139,243,100	0	232,211,200
6.31 FTP or Fund Adjustment (Non-cogniz	0.00	0	2,131,400	0	2,131,400
6.51 Transfer Between Programs	0.00	1,728,000	0	0	1,728,000
FY 2017 Estimated Expenditures	1,584.20	94,696,100	141,374,500	0	236,070,600
8.21 Expenditure Object Transfer	35.81	0	0	0	0
8.31 Transfer Between Programs	0.00	(1,728,000)	0	0	(1,728,000)
8.41 Removal of Onetime Expenditure	0.00	(3,081,000)	(2,655,200)	0	(5,736,200)
8.42 Removal of Onetime Expenditure	0.00	0	(40,973,500)	0	(40,973,500)
8.43 Removal of Onetime Expenditure	0.00	0	(2,131,400)	0	(2,131,400)
FY 2018 Base	1,620.01	89,887,100	95,614,400	0	185,501,500
10.11 Benefit Costs	0.00	694,100	699,100	0	1,393,200
10.12 Benefit Costs	0.00	(45,000)	(45,300)	0	(90,300)
10.21 General Inflation	0.00	0	354,100	0	354,100
10.25 Inflationary Adjustment	0.00	0	0	0	0
10.31 Replacement Item	0.00	0	0	0	0
10.45 Risk Management Cost Increases	0.00	47,300	0	0	47,300
10.46 Controller's Fees	0.00	(28,700)	0	0	(28,700)
10.61 Change in Employee Compensation	0.00	1,894,800	1,908,600	0	3,803,400
10.62 CEC: Group and Temporary	0.00	0	0	0	0
10.67 Move Minimum to 70% of Policy	0.00	12,900	10,100	0	23,000
10.71 Nondiscretionary Adjustments	0.00	1,114,400	0	0	1,114,400
FY 2018 Program Maintenance	1,620.01	93,576,900	98,541,000	0	192,117,900
12.02 Economic Workforce Development	20.00	2,088,800	0	0	2,088,800
12.03 Public Service Initiative	0.00	0	0	0	0
12.04 Occupancy Costs-BSU, ISU, UI, LC	2.22	425,100	0	0	425,100
12.71 Cybersecurity Insurance	0.00	121,500	0	0	121,500
FY 2018 Total	1,642.23	96,212,300	98,541,000	0	194,753,300
Chg from FY 2017 Orig Approp.	58.03	3,244,200	271,400	0	3,515,600
% Chg from FY 2017 Orig Approp.	3.7%	3.5%	0.3%		1.8%

College and Universities

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2017 Total App	FY 2017 Actual	FY 2018 Approp	FY 2019 Request	FY 2019 Gov Rec
BY PROGRAM					
Boise State University	232,211,200	196,425,000	194,753,300	209,454,600	207,688,100
Idaho State University	220,620,400	149,062,600	151,697,700	152,720,400	148,603,700
University of Idaho	206,696,100	183,356,000	177,985,500	178,967,200	177,585,700
Lewis-Clark State College	51,661,100	35,421,200	35,456,400	36,599,000	35,336,900
Systemwide	5,064,300	392,600	5,065,800	6,215,800	5,415,800
Total:	716,253,100	564,657,400	564,958,700	583,957,000	574,630,200
BY FUND CATEGORY					
General	279,546,500	279,545,000	287,053,200	306,669,200	293,607,000
Dedicated	436,706,600	285,112,400	277,905,500	277,287,800	281,023,200
Total:	716,253,100	564,657,400	564,958,700	583,957,000	574,630,200
Percent Change:		(21.2%)	0.1%	3.4%	1.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	507,675,300	424,097,500	443,074,200	454,159,500	454,396,600
Operating Expenditures	168,152,900	108,093,500	100,050,500	99,770,000	98,043,000
Capital Outlay	35,820,000	21,887,500	17,226,000	25,869,500	18,032,600
Trustee/Benefit	4,078,800	10,099,200	4,608,000	4,158,000	4,158,000
Lump Sum	526,100	479,700	0	0	0
Total:	716,253,100	564,657,400	564,958,700	583,957,000	574,630,200
Full-Time Positions (FTP)	4,386.83	4,386.83	4,559.88	4,757.06	4,672.80

Division Description

The College and Universities Division includes the following five programs: Boise State University (BSU); Idaho State University (ISU); University of Idaho (UI); Lewis-Clark State College (LCSC); and Systemwide Programs, which includes funding for programs and efforts that benefit all four institutions. The Legislature appropriates both from the General Fund and from dedicated funds to this division. Dedicated funds include endowment funds and revenue from tuition and fees. Federal funds and other "local funds" from specific fees are not appropriated by the Legislature.

STUDENT TUITION & FEES

Student Tuition/Fee Increase Approval Process

1. **Notice and Comment Period.** Student tuition and fees are set by the State Board of Education annually. At least six weeks prior to fee setting, the institution's CEO shall transmit in writing to the student body president and student newspaper, the fee change proposal describing the amount, purpose, and expected total revenues resulting from the fee increase. A public hearing must be held with students invited to comment.
2. **Board Action.** To provide the institutions with enough time to prepare their coming fiscal year operating budgets, the state board generally takes final action on fee changes in April.
3. **Effective Date.** Typically, the board sets the beginning of the upcoming fiscal year as the effective date for any approved fee changes.

Tuition/Fees Approved by State Board of Education

Appropriated by Legislature

UNRESTRICTED

1. Tuition: any and all educational costs including instruction, support services, maintenance & operation of physical plant
2. Part-time Students
3. Graduate Students
4. Professional (law, medicine, etc.)
5. Summer School
6. Course Overload

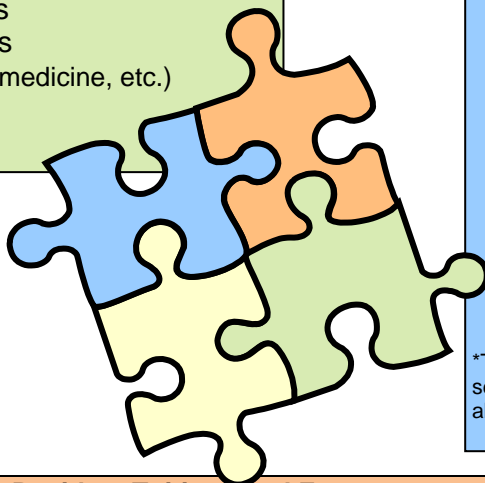
Fees Approved by Institution Presidents*

Not Appropriated by Legislature

Local Fees

1. Special Course Fees or Assessments (video outreach courses, lab, late registration, library and parking fines, etc.)
2. Student Health Insurance Premiums
3. Room & Board
4. Activity (activities that directly involve students, e.g., SUB, financial aid, intramurals, intercollegiate athletics, health center, etc.)
5. Technology Fee
6. Facility Fee (capital improvements, building projects and their debt service)

*The total annual percentage increase (tuition and fees) is set by the Board, but the institutions may determine how to allocate the increase between tuition & fees.



Annual Undergraduate Resident Tuitions and Fees					
	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Annual Change
Boise State University	\$6,640	\$6,874	\$7,080	\$7,326	3.3%
Idaho State University	6,566	6,784	6,956	7,488	3.0%
University of Idaho	6,784	7,020	7,232	7,450	3.2%
Lewis-Clark State College	5,900	6,000	6,120	6,334	2.4%
Average	\$6,473	\$6,670	\$6,847	\$7,069	3.0%

Terms and Definitions

Appropriated Funds: In FY 2018, the Legislature appropriated 39.5% of the funds that support the college and universities' total operating budgets. Of the total amount, the General Fund represents 20.1%, student fees represent 18.3%, and endowment earnings represent 1.13% (see Endowment Fund Investment Board agency profile in this book for a history of endowment distributions).

Non-appropriated: FY 2018 operating funds that were not appropriated by the Legislature represented 60.5% of the total operating budgets for the four-year institutions. The information on the following pages provides details of those amounts, both consolidated and by institution.

Grants, Gifts, and Contracts: These funds include state and federal grants, private gifts, and competitively-bid contracts.

Auxiliary Enterprises: These funds are institutional business enterprises such as bookstores, student housing, intercollegiate athletics, student unions, etc.

Indirect Costs: These funds are from specific, negotiated rates applied to externally-sponsored projects (grants, contracts, cooperative agreements, subgrants, and subcontracts) funded by federal, state, or private sponsors. These rates allow the institutions to recover certain costs (e.g., facilities, utilities, libraries, administration, student services, etc.) associated with the projects.

Enrollment Workload Adjustment: Each year there is a budget request to keep pace with enrollment growth at the four institutions. Enrollment Workload Adjustment (EWA) is not based on enrollment (i.e., full-time enrollment or headcount), but rather is a calculation based on a three-year rolling average of the increase in resident credit hours, weighted by course level (lower division, upper division, masters, doctoral, and law), and discipline.

Occupancy Costs: Those costs associated with occupying eligible space including custodial, utility costs, maintenance, and other costs (IT maintenance, security and safety, insurance, landscape maintenance). "Eligible space" means all space other than auxiliary enterprise space. Occupancy costs for "common use" space (i.e., space which shares eligible and auxiliary enterprise space) will be prorated based on its use.

Systemwide Programs: Funding for Systemwide Programs is included in the college and universities' appropriation and then distributed to the institutions by the Office of the State Board of Education. Systemwide Programs include:

- (1) Higher Education Research Council (HERC): Formed in 1998 as a result of the State Board of Education's interest in promoting basic and applied research at the four-year institutions, HERC is responsible for implementing and administering the Board's Higher Education Research Council policy and related grant programs, which are designed to stimulate competitive research at Idaho's institutions.
- (2) Instructional projects specifically designed to foster innovative learning approaches using technology, to promote accountability and information transfer throughout the higher education system on a longitudinal basis, and to promote the Idaho Electronic Campus programs.

College and Universities

Agency Profile

Analyst: Jessup

Selected Measures	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Avg. Ann. Chg.
Academic Enrollment: Full-Time Equivalent (FTE)					
Boise State University	15,733	15,433	15,954	16,305	1.2%
Idaho State University	9,416	9,220	9,049	8,766	-2.3%
University of Idaho	9,610	9,384	9,422	9,433	-0.6%
Lewis-Clark St College	2,480	2,432	2,476	2,436	-0.6%
Total	37,239	36,469	36,901	36,940	-0.3%

Fall 2017

Annual Academic Headcount (full- and part-time students)					
Boise State University	22,239	22,086	23,854	24,121	2.8%
Idaho State University	13,455	13,032	12,928	12,505	-2.4%
University of Idaho	11,534	11,372	11,780	12,072	1.6%
Lewis-Clark St College	3,616	3,635	3,909	3,733	1.1%
Total	50,844	50,125	52,471	52,431	1.0%

Combined Annual Operating Budgets for Institutions Only¹

Selected Measures	2014-15	2015-16	2016-17	2017-18	Avg. Ann. Chg.
State General Fund	\$246,584,400	\$253,811,400	\$274,482,200	\$281,987,400	4.8%
State Endowment	12,528,000	13,980,000	15,840,000	15,840,000	8.8%
Tuition/Student Fees	234,825,500	247,721,900	257,308,600	261,830,100	3.8%
Subtotal	\$493,937,900	\$515,513,300	\$547,630,800	\$559,657,500	4.4%
Non-appropriated Funds					
Non-cog Tuition/Fees	\$8,001,800	\$8,342,100	(\$6,489,600)	(\$5,797,700)	-57.5%
Other Student Fees	85,683,700	84,103,000	88,334,700	109,741,000	9.4%
Fed Grants/Contracts	423,483,800	401,179,300	394,835,000	390,258,900	-2.6%
State Grants/Contracts	21,682,900	22,847,700	22,916,000	23,926,300	3.4%
Gifts, Grants/Contracts	67,276,600	63,564,800	63,578,500	62,421,600	-2.4%
Sales & Services	24,780,000	26,730,100	26,475,400	27,653,200	3.9%
Auxiliary Enterprises	114,684,600	108,802,300	102,304,300	100,815,600	-4.0%
Indirect Costs	19,517,200	17,811,000	17,923,600	27,158,900	13.1%
All Other	38,235,200	33,043,000	37,896,800	41,930,700	3.2%
Subtotal	\$803,345,800	\$766,423,300	\$747,774,700	\$778,108,500	-1.0%
Grand Total All Funds	\$1,297,283,700	\$1,281,936,600	\$1,295,405,500	\$1,337,766,000	1.0%

Notes:

1. Because student fee increases are typically approved by the board after the College and Universities budget has been set by the Legislature, the operating budgets will have more appropriation for student fees than the original appropriation. These additional dollars are included in the "Non-cog Tuition/Fees" category of the non-appropriated funds. The operating budgets do not include funding related to Professional-Technical Education, Special and Health Education programs, and the Permanent Building Fund.

College and Universities

Agency Profile

Analyst: Jessup

FY 2018 Operating Budgets by Institution

(excludes funding related to Professional-Technical Education, Special and Health Education programs, and from the Permanent Building Fund.)

	Boise State University	Idaho State University	University of Idaho	Lewis-Clark State College
1. Sources of Funds				
Appropriated Funds (original appropriations only)				
State General Fund	\$96,212,300	\$76,411,300	\$90,690,500	\$16,952,300
State General Fund O/T	0	639,000	740,600	341,400
State Endowment Funds	0	3,609,600	10,099,200	2,131,200
Onetime Other Funds	0	0	235,400	0
Tuition/Student Fees	98,541,000	71,037,800	76,219,800	16,031,500
Subtotal	\$194,753,300	\$151,697,700	\$177,985,500	\$35,456,400
Non-appropriated Funds				
Non-cog Tuition/Fees	\$4,325,700	(\$7,467,500)	(\$2,655,890)	\$0
Other Student Fees	61,889,411	24,443,860	20,443,695	2,964,000
Fed Grants/Contracts	131,000,000	106,205,599	133,945,505	19,107,789
State Grants/Contracts	5,000,000	8,537,371	8,711,156	1,677,723
Gifts, Grants/Contracts	26,335,037	9,289,083	24,632,960	2,164,488
Sales & Services	0	6,616,070	19,837,167	1,200,000
Auxiliary Enterprises	49,851,373	22,207,962	25,430,796	3,325,450
Indirect Costs	13,600,000	3,188,944	10,100,000	270,000
All Other	29,034,075	3,756,058	8,925,496	215,050
Subtotal	\$321,035,596	\$176,777,447	\$249,370,885	\$30,924,500
Grand Total All Funds	\$515,788,896	\$328,475,147	\$427,356,385	\$66,380,900
2. Uses of Funds				
Instruction	\$134,743,367	\$96,988,950	\$100,215,079	\$20,125,294
Research	30,788,167	22,675,344	64,234,293	501,474
Public Service	14,279,745	2,765,542	20,161,394	808,141
Academic Support	27,848,358	16,513,940	16,518,950	3,080,081
Libraries	8,202,604	6,257,014	10,724,812	1,374,816
Student Services	21,030,085	9,704,845	15,066,400	5,663,135
Institutional Support	54,433,048	24,157,987	38,302,854	5,596,796
Physical Plant	27,406,606	21,707,069	32,321,846	3,733,455
Scholarships & Fellowships	7,954,200	6,847,864	20,030,421	601,506
Federal Student Financial Aid	100,000,000	92,794,149	69,288,130	18,100,000
Auxiliary Enterprises	43,195,914	18,130,504	23,407,740	3,125,814
Athletics	42,826,476	9,924,602	15,451,325	3,084,702
Other (Incl Onetime Funds)	0	2,792,524	740,600	341,400
Total	\$512,708,570	\$331,260,334	\$426,463,844	\$66,136,614
<i>Budget Under/(Over)</i>	<i>\$3,080,326</i>	<i>(\$2,785,187)</i>	<i>\$892,541</i>	<i>\$244,286</i>

Note: Operating budgets are spending plans developed prior to the beginning of each fiscal year and are approved by the State Board of Education. Since student fee increases are typically approved by the board after the College and Universities budget has been set by the Legislature, the operating budgets will have more appropriation for student fees than the original appropriation.

College and Universities Agency Profile

Analyst: Jessup

Net Asset Balances As of June 30, 2017

Net Assets:	BSU	ISU	UI	LCSC	TOTAL
Invested in capital assets	\$269,287,743	\$131,220,667	\$258,252,892	\$51,510,374	\$710,271,676
Restricted, expendable	13,617,685	4,380,824	39,604,882	980,320	58,583,711
Unrestricted (see detail below)	114,456,751	114,090,114	70,144,622	24,574,809	323,266,296
Total Net Assets	\$397,362,179	\$249,691,605	\$368,002,396	\$77,065,503	\$1,092,121,683

Definitions

Invested in capital assets: This represents an institutions' total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

Restricted, expendable: This represents resources in which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Unrestricted: This represents resources derived from student fees and sales and services of educational and auxiliary enterprises (self-supporting activities that provide services for students, faculty, and staff).

Unrestricted Net Assets Detail:	BSU	ISU	UI	LCSC	TOTAL
Obligated (Note A)	\$46,308,732	\$42,887,278	\$21,132,158	\$15,183,659	\$125,511,827
Designated (Note B)	48,304,649	51,809,086	28,969,303	6,727,980	135,811,018
Unrestricted Available (Note C)	19,843,370	19,393,750	20,043,161	2,663,170	61,943,451
Total Unrestricted Net Assets	\$114,456,751	\$114,090,114	\$70,144,622	\$24,574,809	\$323,266,296

Total Operating Expenses	\$377,968,103	\$247,447,738	\$398,016,824	\$51,673,136	\$1,075,105,801
Unrestricted Available Funds as a percentage of operating expenditures	5.3%	7.8%	5.0%	5.2%	5.8%

Note A **Obligated** - Contractual obligations represent a variety of agreements which support initiatives or operations that have moved beyond management planning into execution. Obligations include contracts for goods and services, including construction projects. Obligations contain debt service commitments for outstanding debt and staffing commitments for personnel. These amounts also consist of inventories and other balances for contractual commitments.

Note B **Designated** - Designated net assets represent balances that are not yet legally contracted, but have been dedicated to initiatives that have been deemed to be strategic or mission critical. Balances include capital or maintenance projects that are in active planning phases. Facility and administrative returns from sponsored projects (grants and contracts) are reinvested in infrastructure, or efforts to obtain additional grant funding. Documented central commitments to initiatives that have been approved at an executive level are designated.

Note C **Unrestricted Funds Available** - Balance represents reserves available to bridge uneven cash flows as well as future potential reduced funding. Current examples of potential future reductions are: budget reductions or holdbacks, enrollment fluctuations, and unfunded enrollment and workload adjustments. The Board of Education has a benchmark within its strategic plan for unrestricted funds to be a minimum of 5% of operating expenditures.

Source: Taken from work papers relating to the institutions' audited financial statements.

College and Universities

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2018 Original Appropriation	4,559.88	287,053,200	564,958,700	4,559.88	287,053,200	564,958,700
Reappropriation	0.00	0	164,743,600	0.00	0	164,743,600
FY 2018 Total Appropriation	4,559.88	287,053,200	729,702,300	4,559.88	287,053,200	729,702,300
Noncognizable Funds and Transfers	104.72	0	0	104.72	0	0
Expenditure Adjustments	0.00	0	(3,063,800)	0.00	0	(3,063,800)
FY 2018 Estimated Expenditures	4,664.60	287,053,200	726,638,500	4,664.60	287,053,200	726,638,500
Removal of Onetime Expenditures	0.00	(1,721,000)	(167,700,100)	0.00	(1,721,000)	(167,700,100)
Base Adjustments	0.00	0	406,300	0.00	0	406,300
FY 2019 Base	4,664.60	285,332,200	559,344,700	4,664.60	285,332,200	559,344,700
Benefit Costs	0.00	(4,587,900)	(8,040,100)	0.00	(3,548,100)	(6,211,100)
Inflationary Adjustments	0.00	767,100	2,099,500	0.00	0	1,332,400
Replacement Items	0.00	5,630,300	8,812,500	0.00	0	3,182,200
Statewide Cost Allocation	0.00	243,000	243,000	0.00	243,000	243,000
Change in Employee Compensation	0.00	2,251,400	3,954,200	0.00	6,358,800	11,170,500
Nondiscretionary Adjustments	0.00	3,239,400	3,239,400	0.00	3,239,400	3,239,400
Endowment Adjustments	0.00	0	510,100	0.00	0	347,400
FY 2019 Program Maintenance	4,664.60	292,875,500	570,163,300	4,664.60	291,625,300	572,648,500
1. Object Transfer for PC	0.00	0	0	0.00	0	0
2. Idaho Regional Optical Network (IRON)	0.00	800,000	800,000	0.00	0	0
3. Degree Audit and Data System	0.00	350,000	350,000	0.00	350,000	350,000
4. BSU, Public Service Initiative	16.66	2,147,900	2,147,900	0.00	0	0
5. BSU, Career Readiness and Success	27.00	2,575,000	2,575,000	0.00	0	0
6. ISU, Health Sci and Workforce Exp	21.00	3,351,400	3,351,400	0.00	0	0
7. LCSC, Access and Completion	8.00	649,200	649,200	0.00	0	0
8. LCSC, Compliance Efforts	2.00	177,900	177,900	0.00	0	0
9. UI, Library Investment - Phase II	5.75	1,801,300	1,801,300	0.00	0	0
10. UI, Student Success & Support	3.85	319,900	319,900	0.00	0	0
11. Occupancy Costs - BSU, ISU, UI	8.20	1,621,100	1,621,100	8.20	1,631,700	1,631,700
Budget Law Exemptions	0.00	0	0	0.00	0	0
FY 2019 Total	4,757.06	306,669,200	583,957,000	4,672.80	293,607,000	574,630,200
Change from Original Appropriation	197.18	19,616,000	18,998,300	112.92	6,553,800	9,671,500
% Change from Original Appropriation		6.8%	3.4%		2.3%	1.7%

College and Universities

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2018 Original Appropriation					
	4,559.88	287,053,200	277,905,500	0	564,958,700

Reappropriation

The agency was authorized to reappropriate or carryover is unencumbered and unspent appropriation of dedicated funds from FY 2017 into FY 2018. **Carryover for Boise State University totaled \$39,819,100;** Idaho State University totaled \$79,357,900; University of Idaho totaled \$25,341,000; and Lewis-Clark State College totaled \$20,225,600. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2019 Base.

Agency Request	0.00	0	164,743,600	0	164,743,600
Governor's Recommendation	0.00	0	164,743,600	0	164,743,600

FY 2018 Total Appropriation					
Agency Request	4,559.88	287,053,200	442,649,100	0	729,702,300
Governor's Recommendation	4,559.88	287,053,200	442,649,100	0	729,702,300

Noncognizable Funds and Transfers

The agencies request the distribution of \$4,026,600 from the Higher Education Research Council (HERC) to the individual institutions and adjustment of institution FTP. This transfer of moneys nets to zero.

Agency Request	104.72	0	0	0	0
Governor's Recommendation	104.72	0	0	0	0

Expenditure Adjustments

Boise State University: Amount includes \$4,300,000 for additional student fee revenue approved in April 2017, primarily from new academic programs; it also includes \$1,000,000 in onetime student fees collected in excess of FY 2017 appropriation.

Idaho State University: Amount includes a reduction of \$6,133,200 to reflect a decrease in student tuition and fees (dedicated funds).

University of Idaho: Amount includes a net reduction of \$1,850,100 to reflect a decrease in student tuition and fees (dedicated funds).

Agency Request	0.00	0	(3,063,800)	0	(3,063,800)
Governor's Recommendation	0.00	0	(3,063,800)	0	(3,063,800)

FY 2018 Estimated Expenditures					
Agency Request	4,664.60	287,053,200	439,585,300	0	726,638,500
Governor's Recommendation	4,664.60	287,053,200	439,585,300	0	726,638,500

Removal of Onetime Expenditures

The agency requests removal of onetime funding appropriated and reappropriated in FY 2018.

Agency Request	0.00	(1,721,000)	(165,979,100)	0	(167,700,100)
Governor's Recommendation	0.00	(1,721,000)	(165,979,100)	0	(167,700,100)

Base Adjustments

The agency requests removal of funding previously added for the Idaho Global Entrepreneurial Mission (iGEMS), Higher Education Research Council (HERC), and undergraduate research. Base adjustments also reverse and make permanent those adjustments made by institutions in the current fiscal year, including increases or decreases to student tuition and fees.

Agency Request	0.00	0	406,300	0	406,300
Governor's Recommendation	0.00	0	406,300	0	406,300

FY 2019 Base					
Agency Request	4,664.60	285,332,200	274,012,500	0	559,344,700
Governor's Recommendation	4,664.60	285,332,200	274,012,500	0	559,344,700

College and Universities

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Benefit Costs					
Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	(4,587,900)	(3,452,200)	0	(8,040,100)
<i>The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.</i>					
Governor's Recommendation	0.00	(3,548,100)	(2,663,000)	0	(6,211,100)
Inflationary Adjustments					
Boise State University: Includes a request of \$157,000 ongoing from the General Fund and \$417,000 ongoing from dedicated funds for general inflation; it also includes \$182,900 ongoing from the General Fund for library inflation.					
Idaho State University: Includes a request of \$9,500 ongoing from the General Fund and \$490,500 ongoing from dedicated funds for general inflation; it also includes \$166,200 ongoing from the General Fund for library inflation.					
University of Idaho: Includes a request of \$56,800 ongoing from the General Fund and \$265,000 ongoing from dedicated funds for general inflation; it also includes \$176,100 ongoing from the General Fund and \$159,900 ongoing from dedicated funds for library inflation.					
Lewis-Clark State College: Includes a request of \$18,600 ongoing from the General Fund for library inflation.					
Agency Request	0.00	767,100	1,332,400	0	2,099,500
<i>The Governor recommends only dedicated fund appropriation for general inflation.</i>					
Governor's Recommendation	0.00	0	1,332,400	0	1,332,400
Replacement Items					
Boise State University: The agency requests \$2,903,100 onetime from dedicated funds for annual scheduled replacement of computer software, furniture, academic and lab equipment, vehicles, and other items.					
Idaho State University: The agency requests \$2,754,200 onetime from the General Fund for annual scheduled replacement of computer equipment and accessories, lab equipment, medical equipment, field research equipment, vehicles, and other items.					
University of Idaho: The agency requests \$2,127,800 onetime from the General Fund and \$279,100 onetime from dedicated funds for annual scheduled replacement of computers, lab equipment, media equipment, vehicles, and other items.					
Lewis-Clark State College: The agency requests \$1,027,400 onetime from the General Fund for annual scheduled replacement of computer equipment, audio visual and telecommunications equipment, educational equipment, vehicles, industrial equipment, and other items.					
Agency Request	0.00	5,630,300	3,182,200	0	8,812,500
<i>The Governor does not recommend the General Fund for replacement items.</i>					
Governor's Recommendation	0.00	0	3,182,200	0	3,182,200
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation.					
Boise State University: Risk management fees will increase by \$12,000 and State Controller fees will increase by \$44,600, for a net increase of \$56,600.					
Idaho State University: Risk management fees will increase by \$58,600 and State Controller fees will increase by \$30,600, for a net increase of \$89,200.					
University of Idaho: Risk management fees will increase by \$10,800 and State Controller fees will increase by \$68,600, for a net increase of \$79,400.					
Lewis-Clark State College: Risk management fees will decrease by \$2,900 and State Controller fees will increase by \$20,700, for a net increase of \$17,800.					
Agency Request	0.00	243,000	0	0	243,000
Governor's Recommendation	0.00	243,000	0	0	243,000

College and Universities

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	2,251,400	1,702,800	0	3,954,200
<i>The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor recommends the pay structure for state employees be moved by 3% and includes \$18,300 for that purpose.</i>					
Governor's Recommendation	0.00	6,358,800	4,811,700	0	11,170,500
Nondiscretionary Adjustments					
The enrollment workload adjustment formula (EWA) is established in Board of Education policy and has been the primary formula for determining funding requests from the Legislature for the past decade. The Higher Education Taskforce explored outcome based funding (OBF) but elected not to propose the implementation of OBF funding for FY 2019. The Office of the State Board of Education provided preliminary FY 2019 EWA calculations that show a reduction of \$347,300 for University of Idaho and \$73,600 for Lewis-Clark State College, and an increase of \$3,092,000 for Boise State University and \$568,300 for Idaho State University. These adjustments net to an overall increase of \$3,239,400.					
Agency Request	0.00	3,239,400	0	0	3,239,400
Governor's Recommendation	0.00	3,239,400	0	0	3,239,400
Endowment Adjustments					
The total distribution of endowment funds includes \$3,739,400 to Idaho State University (ISU), \$10,498,800 to University of Idaho (UI), and \$73,800 to Lewis-Clark State College (LCSC). The institutions use portions of endowment distributions for personnel costs. This adjustment provides appropriation for endowment funds not otherwise used for personnel costs and includes \$165,900 for ISU, \$270,400 for UI, and \$73,800 for LCSC. This adjustment nets to an overall increase of \$510,000.					
Agency Request	0.00	0	510,100	0	510,100
<i>The Governor's recommendation is less than the request because more endowment funds are being applied elsewhere in the budget for health benefit costs and the recommended 3% CEC.</i>					
Governor's Recommendation	0.00	0	347,400	0	347,400
FY 2019 Program Maintenance					
Agency Request	4,664.60	292,875,500	277,287,800	0	570,163,300
Governor's Recommendation	4,664.60	291,625,300	281,023,200	0	572,648,500

College and Universities

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Object Transfer for PC					
Boise State University, University of Idaho					
Boise State University (BSU) and the University of Idaho (UI) are requesting to shift a portion of the funding source that pays for personnel costs. These institutions are requesting that the General Fund cover more personnel costs, which includes employee benefit costs and the change in employee compensation (CEC). The institutions believe that this will reduce the need to increase student tuition and fees to cover changes in their personnel costs. As an offset, the institutions are requesting a transfer from the General Fund to their dedicated funds for student tuition and fees in operating expenditures and capital outlay. The overall request for the current year has a net-zero impact on each institution. Beginning in FY 2020, however, this change will add to the obligations of the General Fund.					
NOTE: BSU is requesting to shift \$7,283,100 in dedicated fund personnel costs to the General Fund, shift \$3,600,000 in operating expenditures from the General Fund to dedicated funds, and shift \$3,683,100 in capital outlay from the General Fund to dedicated funds. This shift would change the funding ratio used to determine the allocation for personnel cost increases, from 51.1% on the General Fund to 55.4%. Not including variable benefit costs, there would be an increase of \$197,400 for a 1% calculated CEC and benefit costs from the General Fund in FY 2020 that would have otherwise been paid from dedicated funds.					
UI is requesting to shift \$4,262,000 in dedicated fund personnel costs to the General Fund and shift \$4,262,000 in operating expenditures from the General Fund to dedicated funds. This shift would change the funding ratio used to determine the allocation for personnel cost increases, from 58.4% on the General Fund to 61.5% on the General Fund. Not including variable benefit costs, there would be an increase of \$177,100 for a 1% calculated CEC and benefit costs from the General Fund in FY 2020 that would have otherwise been paid from dedicated funds.					
Agency Request	0.00	0	0	0	0
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
2. Idaho Regional Optical Network (IRON)					
Systemwide Programs					
Systemwide Programs request \$800,000 ongoing from the General Fund to sustain maintenance and operations for the Idaho Regional Optical Network (IRON). IRON provides high-speed interconnectivity of the research institutions throughout the state to access research networks in collaboration with the Idaho National Laboratory (INL). Funding would enhance the current infrastructure from a 10g network to a 100g network, connect new facilities, and support the work of 200 faculty/researchers within Idaho institutions. Systemwide Programs would leverage requested funds against INL and IRON non-General Fund investments of capital outlay for enhancements and initial implementation. The totality of this request is for operating expenditures to support maintenance on the network.					
Agency Request	0.00	800,000	0	0	800,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
3. Degree Audit and Data System					
Systemwide Programs					
The agency requests \$350,000 ongoing from the General Fund to build and maintain a degree audit and data analytics system to support student retention and degree achievement. The Governor's Higher Education Taskforce met throughout 2017, and specifically recognized the need for a degree audit and data analytics system that would help postsecondary institutions identify students in need of additional support and guidance. The requested amount would be used for ongoing annual licensing and maintenance costs for a system that would be utilized by board institutions.					
Agency Request	0.00	350,000	0	0	350,000
Governor's Recommendation	0.00	350,000	0	0	350,000

College and Universities

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. BSU, Public Service Initiative					Boise State University
Boise State University (BSU) requests 16.66 FTP and \$2,147,900 ongoing from the General Fund for the expansion of the School of Public Service and to support the Public Service Initiative. Boise State University believes that the funding will increase data analysis capacity by supporting a public service data center and research lab. This capacity would support Idaho's municipal governments and provide an alternative to costly private data and policy analysis options. If fully funded, BSU intends to construct a Public Service Data Center and Research Center to support the initiative.					
Agency Request	16.66	2,147,900	0	0	2,147,900
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
5. BSU, Career Readiness and Success					Boise State University
The agency requests 27.00 FTP and \$2,575,000 ongoing from the General Fund to develop a coordinated model of career advising services to support students. Boise State University has piloted the expansion of services within the College of Business and Economics and has recognized increased student engagement. Students engaged with the pilot experienced a 15% increase in graduation rates, an 18% decrease in length of academic career, increased degree declarations, and increased retention rates. Moneys would be used to expand this model across campus, expanding academic support and career counseling to improve retention and career readiness. The entirety of the request is for personnel costs and would include 18 career specialists and nine faculty.					
Agency Request	27.00	2,575,000	0	0	2,575,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
6. ISU, Health Sci and Workforce Exp					Idaho State University
The institution requests 21.00 FTP and \$3,351,400 from the General Fund to expand program and course offerings in health sciences. This request includes program expansion for occupational therapy, clinical psychopharmacology, and dental residency; enhancing the pharmacy presence in northern Idaho; and general growth and enhancement in the university's 14 in-house clinics through additional faculty and equipment purchases. Funding would also support interprofessional education; health research infrastructure; rural health outcomes and quality; marketing, promotion, and communication of the University of Idaho's health care programs; and its ability to attract rural and underrepresented minority Idaho high school students into professional health training programs.					
Agency Request	21.00	3,351,400	0	0	3,351,400
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
7. LCSC, Access and Completion					Lewis-Clark State College
The institution requests 8.00 FTP and \$649,200 from the General Fund to enable program expansion and fortified advising and counseling. This request includes expanding the social work program to accommodate 50 additional students, student counselors for career and mental health advising, and expansion of general education resources to enhance student go-on rates. New positions include two social work faculty, one interdisciplinary faculty, one humanities faculty, two career counselors, one transfer counselor, and two program advisors. Of this request, \$622,200 is ongoing and \$27,000 is onetime.					
Agency Request	8.00	649,200	0	0	649,200
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

College and Universities

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
8. LCSC, Compliance Efforts					
Lewis-Clark State College					
The institution requests 2.00 FTP and \$177,900 from the General Fund to aid in compliance efforts in light of the Governor's Taskforce on cybersecurity findings. Funding would be utilized to hire a cybersecurity analyst to address critical security controls and support user education to minimize cyber vulnerabilities. This position would be responsible for securing infrastructure and developing an education initiative for staff and students. The institution would also hire an environmental health and safety specialist who would be responsible for developing campuswide policies and protocols pertaining to hazardous materials. At present, many persons manage hazardous materials across campus with no central oversight. The other four-year institutions in the state have dedicated staff for this purpose. Of this request, \$171,900 is ongoing and \$6,000 is onetime.					
Agency Request	2.00	177,900	0	0	177,900
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
9. UI, Library Investment - Phase II					
University of Idaho					
The University of Idaho (UI) requests 5.75 FTP and \$1,798,300 ongoing from the General Fund to expand the library research portfolio and achieve Carnegie R1 status. The Carnegie Classification of Institutions of Higher Education is a framework for classifying colleges and universities throughout the nation based on their level of research activity, research expenditures, number of doctoral degrees awarded, and research focused faculty. R1 is the highest classification provided for universities and indicates the highest level of research activity. Of the request, \$472,700 is ongoing for personnel costs, \$111,800 is ongoing for operating expenditures, and \$1,200,000 is ongoing for capital outlay. An additional \$16,800 is requested for onetime capital outlay. Personnel additions would include three librarians/professors, one archivist/professor, a library technician, a repository programmer, and student employees. Ongoing capital outlay would be utilized to grow the library's acquisitions and content, including moneys to continually upgrade equipment to access digital content. UI believes these additions will advance its research, teaching, and land-grant missions and augment its current status as Idaho's largest research library.					
Agency Request	5.75	1,801,300	0	0	1,801,300
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
10. UI, Student Success & Support					
University of Idaho					
The University of Idaho requests 3.85 FTP and \$319,900 from the General Fund for additional personnel in the areas of crisis management and critical support for students with autism spectrum disorders (ASD) through the Raven Scholars Program. Moneys would support the hiring of two student support case managers who would provide crisis intervention, short-term counseling, and referral support for students. Managers would coordinate with the campus's suicide intervention and mental health assessment programs as well as impact student retention and success by assuring that students can connect to all available resources for their success. Moneys would also support services through the Raven Scholars Program to students with ASD and support retention and integration into the university community.					
Agency Request	3.85	319,900	0	0	319,900
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

College and Universities

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
11. Occupancy Costs - BSU, ISU, UI					
BSU, ISU, and UI					
Boise State University: The institution requests occupancy costs for the Fine Arts Building (to open June 2019), Campus Planning and Facilities Building (to open January 2018), and Alumni and Friends Center (occupied as of December 2017). The agency also requests a decrease of \$272,200 ongoing from the General Fund in occupancy costs related to the demolition of the University Drive Annex. These requests net to an increase of \$212,000 in ongoing occupancy costs from the General Fund.					
Idaho State University: The institution requests occupancy costs for the Eames Complex (to open July 2018), which totals \$1,347,800 ongoing from the General Fund.					
University of Idaho: The institution requests occupancy costs for the Aquaculture Research Institute Lab (to be occupied January 2018), University House (to be occupied July 2018), Food Research Center (to be opened July 2018), and Ag Science Building (to open January 2018), which totals \$61,300 ongoing from the General Fund.					
Agency Request	8.20	1,621,100	0	0	1,621,100
<i>Recommended by the Governor with changes for benefits and compensation.</i>					
Governor's Recommendation	8.20	1,631,700	0	0	1,631,700
Budget Law Exemptions					
BSU, ISU, UI, LCSC, and Systemwide Programs					
The agency requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2019 Total					
Agency Request	4,757.06	306,669,200	277,287,800	0	583,957,000
Governor's Recommendation	4,672.80	293,607,000	281,023,200	0	574,630,200
Agency Request					
Change from Original App	197.18	19,616,000	(617,700)	0	18,998,300
% Change from Original App	4.3%	6.8%	(0.2%)		3.4%
Governor's Recommendation					
Change from Original App	112.92	6,553,800	3,117,700	0	9,671,500
% Change from Original App	2.5%	2.3%	1.1%		1.7%